39-12-103. Redemption made – interest. (1) Real property for which a tax lien was sold under the provisions of article 11 of this title as a result of delinquent taxes may be redeemed by the owner thereof or his agent, assignee, or attorney, or by any person having a legal or equitable claim therein, or by a holder of a tax sale certificate;

* * *

(3) The redemption may be made at any time before the execution of a treasurer's deed to the purchaser or his heirs or assigns upon payment to the treasurer, to be held by him subject to the order of the purchaser, of the amount of taxes, delinquent interest, and costs for which the tax lien on the property was sold, with redemption interest thereon from the date of sale at the rate which is determined as provided in this subsection (3), together with the amount of all taxes accruing on such real property after the sale, paid by the purchaser and endorsed on his certificate of purchase, with redemption interest at the rate which is determined as provided in this subsection (3) on such taxes so endorsed on the certificate of purchase. Any payment under this section shall be deemed received by the treasurer on the date that it is actually received in the treasurer's office. The annual rate of redemption interest shall be nine percentage points above the discount rate, which discount rate shall be the rate of interest a commercial bank pays to the federal reserve bank of Kansas City using a government bond or other eligible paper as security, and shall be rounded to the nearest full percent.

* * *

39-10-114. Abatement, cancellation of taxes. (1)(a)(I)(A) Except as otherwise provided in sub-subparagraphs (D) and (E) of this subparagraph (I), if taxes have been levied erroneously or illegally, whether due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation, the treasurer shall report the amount thereof to the board of county commissioners, which shall proceed to abate such taxes in the manner provided by law. If such taxes have been collected by the treasurer, the board of county commissioners shall authorize refund of the same in the manner provided by law. Except as provided in sub-subparagraph (E) of this subparagraph (I), in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January 1 of the year following the year in which the taxes were levied.

* * *

(B) . . . Where a final determination is made granting an abatement or refund pursuant to the provisions of this section, the abatement or refund granted shall be payable at such time as determined by the board of county commissioners after consultation with affected taxing entities but no later than upon the payment of property taxes for the property tax year in which said final determination was made.

* * *

(b) Any taxes illegally or erroneously levied and collected, and delinquent interest thereon, shall be refunded pursuant to this section, together with refund interest at the same rate as that provided for delinquent

interest set forth in section 39-10-104.5. Said refund interest shall accrue only from the date payment of taxes and delinquent interest thereon was received by the treasurer.

39-5-122. Taxpayer's remedies to correct errors. (1) On or before May 1 of each year, the assessor shall give public notice in at least one issue of a newspaper published in his county that, beginning on the first working day after notices of adjusted valuation are mailed to taxpayers and until June 1, he will sit to hear all objections and protests concerning valuations of taxable real property determined by him for the current year; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice, if given by mail, must be by May 27 or, if given in person, must be by June 1.

* * *

(2) If any person is of the opinion that his property has been valued too high, or has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to him, he may appear before the assessor and object, he may complete the form mailed with his notice of valuation pursuant to section 39-5-121 (1) or (1.5), or he may file a written letter of objection and protest by mail with the assessor's office before the last day specified in the notice, stating in general terms the reason for the objection and protest. . . . The protester shall have the opportunity on the days specified in the public notice to present his objection by mail or protest in

person and be heard, whether or not there has been a change in valuation of such property from the previous year and whether or not any change is the result of a determination by the assessor for the current year or by the state board of equalization for the previous year.

* * *

(b) Any information presented by the taxpayer regarding the value of his property shall be considered by the assessor in determining whether an adjustment in value is warranted.

39-8-109. Effects of board of assessment appeals or district court decision. If upon appeal the appellant is sustained, in whole or in part, then, upon presentation to the treasurer of a certified copy of the order or judgment of the board of assessment appeals or district court, as the case may be, modifying the valuation for assessment of his property, he shall forthwith receive the appropriate refund of taxes and delinquent interest thereon, together with refund interest at the same rate as delinquent interest as specified in section 39-10-104.5(4) and (6), . . . Such refund interest shall only accrue from the date on which payment of taxes and delinquent interest thereon was received by the treasurer.

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